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June 23, 1964.

Mr. Bertram Loeb,
President,
M. Loeb, Limited,
400 Industrial Avenue,
Ottawa 8, Ontario.

Dear Mr. Loeb:

On behalf of the Commissioners I would like to thank you for your letter of June 18th concerning the rate of business tax which presently is assessed against your properties. I know that the Commissioners are deeply concerned with the municipal business tax and the classifications for business tax assessment which are presently used in the province.

I am certain that the Committee will be grateful to have your comments in front of them when they are considering this important problem.

Yours very truly,

H.R. Hanson,
Secretary.

HRH:ws

read to Commission June 25



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JUN 23 1964

M. Loeb Limited

400 Industrial Avenue

OTTAWA 8, CANADA

OFFICE OF THE PRESIDENT

June 18th, 1964

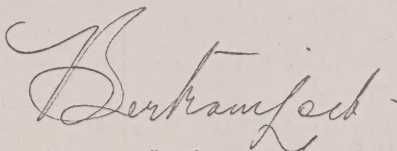
Committee on Municipal Affairs,
Department of Taxation,
Province of Ontario,
Parliament Buildings,
TORONTO, Ontario

Gentlemen: Re: Ontario Municipal Business Tax

On behalf of M. Loeb Limited, wholesale food distributors, Foodway Distributors of London, Ontario, and the many branches and divisions that we operate in the Province of Ontario, I should like to register our official protest about the high rate of municipal business taxation in our particular industry. It is our contention that this is a discriminatory form of taxation since we are basically a service organization providing service to the independent retailer and playing an important function in the distributive process from prime manufacturers to ultimate consumer.

During a period of rising costs and a highly competitive market we find that this tax places an extreme hardship on our operating expenses and would implore you to reconsider this matter with a view of reducing the municipal business tax from 75% as is presently constituted to 50% of the real estate assessment. Your acknowledgement of this letter will be very much appreciated.

Very truly yours,



Bertram Loeb

BL/em
c.c. C.G.D.I.

